

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE**

**JEFFREY J. ZANDER, individually and
as Trustee of the CARDINAL TRUST
under Agreement dated February 11,
2009 and JJZ INSURANCE AGENCY,
a Tennessee general partnership d/b/a
ZANDER INSURANCE GROUP,**

Plaintiffs,

v.

NO. _____

**KATZ, SAPPER & MILLER, LLP;
KSM BUSINESS SERVICES, INC., and
ANDREW J. MANCHIR,**

Defendants.

NOTICE OF REMOVAL

COME NOW the Defendants, Katz, Sapper & Miller, LLP, KSM Business Services, Inc., and Andrew J. Manchir (hereinafter referred to collectively as “Defendants”) and file this Notice of Removal of this dispute to the United States District Court for the Middle District of Tennessee, and would respectfully show as follows:

I. Pending State Suit.

1. On August 29, 2012, Plaintiffs Jeffrey J. Zander, individually and as Trustee of the Cardinal Trust under Agreement dated February 11, 2009 and JJZ Insurance Agency, a Tennessee general partnership d/b/a Zander Insurance Goup, (hereinafter referred to collectively as “Plaintiffs”) filed a civil action naming Defendants in Case No. 12-1250-1, in the Chancery Court of Davidson County, Tennessee. The case seeks damages for negligence, negligent

misrepresentation and Breach of Fiduciary Duty related to alleged tax advice given by Defendants to the Plaintiffs, for which they seek monetary damages. The case is styled as follows: Case No. 12-1250-1, Jeffrey J. Zander, individually and as Trustee of the Cardinal Trust under Agreement dated February 11, 2009 and JJZ Insurance Agency, a Tennessee general partnership d/b/a Zander Insurance Goup v. Katz, Sapper & Miller, LLP, KSM Business Services, Inc., and Andrew J. Manchir.

2. The name and address of the Court from which the case is being removed is:

Chancery Court of Tennessee
Twentieth Judicial District, Davidson County, Tennessee
1 Public Square, Suite 308
Nashville, TN 37201
(615) 862-5710

3. The following documents are indexed and attached hereto.
 - a. Copy of the original Complaint served upon Defendants. (Exhibit A).
 - b. Proof of service on Defendants on or about August 29, 2012. Service was effectuated upon all Defendants through service of process on Katz, Sapper & Miller, LLP. (Exhibit B).
 - c. Complete list of all counsel of record, including addresses, telephone numbers and the parties represented by each (Exhibit C).
4. No orders have been signed by the state Judge.

II. Timing of Removal.

5. This Notice of Removal is filed within thirty (30) days of service of the Complaint upon Defendants, and is timely filed under 28 U.S.C. § 1446(b). Defendants were

served on August 29, 2012. Service was effectuated upon all Defendants through service of process on Katz, Sapper & Miller, LLP. See Proof of Service (Exhibit B).

III. Jurisdiction.

6. This case is removed under 28 U.S.C. § 1446 on the basis of diversity of citizenship under 28 U.S.C. § 1332.

7. There is diversity of citizenship among the parties.

8. According to the original Complaint, Plaintiff Jeffrey J. Zander is a citizen and resident of Davidson County, Tennessee. Mr. Zander is the Trustee of the Cardinal Trust under Agreement dated February 11, 2009, which owns a 51% interest in Plaintiff JJZ Insurance Agency, a Tennessee general partnership.

9. Defendant Katz, Sapper & Miller, LLP is a citizen of the State of Indiana, with its corporate headquarters in Indianapolis, Indiana. Defendant KSM Business Services, Inc. is a citizen of the State of Indiana, with its corporate headquarters in Indianapolis, Indiana. Defendant Andrew J. Manchir is a citizen and resident of the State of Indiana.

10. This is a case for negligence, negligent misrepresentation and breach of fiduciary duty where the alleged losses complained of in the plain language of the Complaint filed against the Defendants amount to \$2,426,591.00.

11. In addition to the \$2,426,591.00 sought by Plaintiffs for compensatory damages, Plaintiffs also seek pre-judgment interest, attorneys' fees, expenses, and costs.

12. Plaintiffs cannot dispute that the damages sought are more than the monetary requirement of \$75,000.00 enumerated in 28 U.S.C. § 1332. As such, the damages provision is satisfied, and jurisdiction under diversity of citizenship is proper in this Court.

IV. Venue.

13. Venue is proper in the United States District Court for the Middle District of Tennessee as this case was filed within the Chancery Court for the Twentieth Judicial District of Tennessee, Davidson County, which is located within the jurisdiction of the United States District Court for the Middle District of Tennessee.

V. Answer.

14. Defendants will be filing, once this matter is assigned a federal docket number, their Answer to the Plaintiffs' Complaint.

VI. Notice to Adverse Parties in State Court.

15. Defendants, as the removing parties, are contemporaneously providing written notice of the filing of this Notice of Removal to the Plaintiffs as required by 28 U.S.C. § 1446(d).

16. Defendants, as the removing parties, are contemporaneously filing a Notice of Removal with the Chancery Court of the Twentieth Judicial District of Tennessee, Davidson County, as required by 28 U.S.C. § 1446(d).

VII. JURY DEMAND

17. No jury demand was made in state court.

WHEREFORE, in conformity with 28 U.S.C. § 1446, Defendants, Katz, Sapper & Miller, LLP, KSM Business Services, Inc., and Andrew J. Manchir, respectfully remove this civil action styled “Case No. 12-1250-1, Jeffrey J. Zander, individually and as Trustee of the Cardinal Trust under Agreement dated February 11, 2009 and JJZ Insurance Agency, a Tennessee general partnership d/b/a Zander Insurance Goup v. Katz, Sapper & Miller, LLP, KSM Business Services, Inc., and Andrew J. Manchir” currently pending in the Chancery Court for the State of Tennessee, Twentieth Judicial District, at Nashville, Davidson County, to the United States District Court for the Middle District of Tennessee.

Respectfully submitted,

**GLASSMAN, EDWARDS, WYATT,
TUTTLE & COX, P.C.**

BY: /s/ Tim Edwards.
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**Attorney for Defendants Katz, Sapper &
Miller, LLP, KSM Business Services, Inc.,
and Andrew J. Manchir**

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing pleading has been properly forwarded via the Court's ECF system or via U.S. Mail, postage prepaid, to:

Eugene N. Bulso, Jr.
George H. Nolan
LEADER, BULSO & NOLAN, PLC
414 Union Street, Suite 1740
Nashville, TN 37219

this 18th day of September, 2012.

/s/ Tim Edwards.
Tim Edwards